

**South Ayrshire Council
Charitable Trust Funds**

**2024/25 Trustees' Annual Report
and Financial Statements**



South Ayrshire Council Charitable Trust Funds

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South Ayrshire Council Charitable Trust Funds

Trustees' Annual Report

The Trustees present their Annual Report and Financial Statements in respect of the following charitable trusts, registered with the Office of the Scottish Charity Regulator (OSCR) and administered on behalf of the Trustees by South Ayrshire Council:

SC012759 McKechnie Library Trust (McKechnie)

SC016728 David Elder Edward Fund (DEEF)

SC025088 South Ayrshire Council Charitable Trusts (SAC CT)

SC045677 South Ayrshire Charitable Trust (SACT)

Principal address

South Ayrshire Council
County Buildings
Wellington Square
Ayr
KA7 1DR

Auditor

Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
United Kingdom
G2 1BT

Trustees

McKechnie Library Trust:

Councillor Alec Clark
Councillor Alan Lamont
Councillor Gavin Scott

Per the McKechnie Library Trust's founding deed, the Trustees are the "Chief Magistrate of Girvan along with the Factor of Bargany Estate". The Trustees are now deemed to be the elected councillors of Girvan and South Carrick ex-officio.

David Elder Edward Fund:

Provost Iain Campbell
Councillor Alec Clark
Jane Bradley, Director of Communities & Transformation

The Trustees are the Provost, one Elected Member and one Chief Officer of South Ayrshire Council.

South Ayrshire Council Charitable Trust Funds

Trustees' Annual Report (continued)

Trustees (continued)

South Ayrshire Council Charitable Trusts; South Ayrshire Charitable Trust:

Councillor Kenneth Bell	Councillor Hugh Hunter
Councillor Laura Brennan-Whitefield	Councillor Martin Kilbride
Councillor Iain Campbell	Councillor Mary Kilpatrick
Councillor Ian Cavana	Councillor Alan Lamont
Councillor Alec Clark	Councillor Lee Lyons
Councillor Ian Cochrane	Councillor Craig Mackay
Councillor Brian Connolly	Councillor Brian McGinley
Councillor Chris Cullen	Councillor Bob Pollock
Councillor Ian Davis	Councillor Cameron Ramsay
Councillor Julie Dettbarn	Councillor Philip Saxton
Councillor Mark Dixon (until 22 July 2025)	Councillor Gavin Scott
Councillor Martin Dowe	Councillor Bob Shields
Councillor Stephen Ferry	Councillor Duncan Townson
Councillor William Grant	Councillor George Weir

The Trustees are Elected Members of South Ayrshire Council ex-officio. Training is provided to Elected Members on the role and responsibilities of Trustees, both in general and specifically related to the objectives of the Trusts. Training is refreshed following local government elections.

The Trustees were saddened to learn of the death of Councillor Mark Dixon in July 2025 and extend our sincere condolences to his family and friends.

Founding documents and purpose

McKechnie Library Trust:

The founding document is a Disposition and Settlement by Thomas McKechnie dated 7 May 1886. The purpose was the founding and operation of a library and reading rooms in Dalrymple Street, Girvan. This purpose was superseded by the establishment of a local authority public library and the McKechnie Institute building owned by the Trust is now a museum and exhibition centre.

David Elder Edward Fund:

The Trust was set up from the Will of David Elder Edward. The purpose of the Trust is to provide a new art gallery, the acquisition of art, art gallery equipment and the storage thereafter, which works of art shall relate to local area and for such other charitable purposes as they in their sole discretion shall decide.

South Ayrshire Council Charitable Trusts:

The Trust was set up from Trust document. The purposes of the Trust are to fund maintenance of the War Memorial at Turnberry golf course and prizes/ bursaries for specific schools in South Ayrshire.

South Ayrshire Council Charitable Trust Funds

Trustees' Annual Report (continued)

Founding documents and purpose (continued)

South Ayrshire Charitable Trust:

The Trust was established by the approval of the South Ayrshire Charitable Trust Deed by South Ayrshire Council on 18 December 2014. The purposes of the Trust are:

- a) the prevention and relief of poverty; and
- b) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage in South Ayrshire.

Within this Trust, funds are restricted by geographical area (refer below). A further restrictive purpose (for relieving ill-health) was previously in place over certain funds within the Troon area; however, these funds have now been fully disbursed.

Summary of main achievements of the Trusts during the financial year

McKechnie Library Trust:

The McKechnie Institute building is leased to South Ayrshire Council indefinitely, subject to tacit relocation, for the sum of £10 per annum which is not normally requested.

The Trust made no disbursements during the financial year. Funds are held for maintenance of the McKechnie Institute which is leased to South Ayrshire Council on a tenant repairing lease. Accordingly, opportunities for disbursement of the Trust's funds do not frequently present themselves. However, further consideration will be given as to how these funds can best be utilised in the future for the purpose of the Trust.

David Elder Edward Fund:

During the financial year, the Trust incurred expenditure on audio-visual equipment and a series of school visits to Maclaurin Gallery at Rozelle House, including interactive art and craft activities.

South Ayrshire Council Charitable Trusts:

The Trust made no disbursements during the financial year. However, steps are being actively taken in conjunction with relevant schools in order to ensure that these funds will be utilised in future years for the purposes of the Trust.

South Ayrshire Charitable Trust:

Decisions for the disbursement of funds are delegated to committees of Trustees comprising councillors for the areas of Ayr; Prestwick and Monkton; Troon; Coylton; Maybole; Girvan; and Barr. All funds for Troon, Coylton, Maybole and Barr are now exhausted. The remaining committees convened during the year and after careful consideration of applications and other relevant information, approved the following disbursements in 2024/25:

	Number	Amount £
Ayr	14	13,360
Prestwick and Monkton	6	2,500
Girvan	6	2,000
Total	26	17,860

South Ayrshire Council Charitable Trust Funds

Trustees' Annual Report (continued)

Summary of main achievements of the Trusts during the financial year (continued)

South Ayrshire Charitable Trust (continued):

All disbursements were made to various community groups including youth and vulnerable people groups and neighbourhood action groups for a range of projects determined by the committees to be in keeping with the purposes of the Trusts. As the Trust's revenue reserves were almost fully exhausted at the end of financial year 2024/25, South Ayrshire Council approved a 2025/26 budget allocation of £50,000 to fund a 'small grants' scheme. Consideration is currently being given as to how this scheme will operate, which may involve the Trust in some capacity.

Reserves policy

The Trusts have the authority to spend all funds as approved by the Trustees, as restricted by the appropriate geographical area or school. The Trustees' intent is to reduce the Trusts' reserves through the awarding of grants, prizes and bursaries which meet the Trusts' objectives.

At the end of the financial year, unrestricted reserves and reserves with restrictions totalled £345,077 (2023/24: £354,994). A combined deficit of £9,917 was recorded for the financial year (2023/24: deficit of £29,026), primarily due to the decisions taken by the Trustees to expend the Trusts' reserves on their stated objectives and to a lesser extent, the costs of administering the Trusts being greater than income from investments.

The Trusts' reserves are held within South Ayrshire Council's Loans Fund, external investments and cash.

Other information

The Chief Financial Officer of South Ayrshire Council is the designated officer with responsibility for the proper administration of the Trusts' financial affairs and is also responsible for keeping proper accounting records that are up to date and which ensure that financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

The administration of predecessor trusts in the Girvan area to South Ayrshire Charitable Trust transferred to South Ayrshire Council during 2012/13. The process of transferring these predecessor trusts' assets remains challenging, with a considerable volume of supporting evidence required from each Trustee in order to transfer old investment shareholdings to the current Trustees and consequently release outstanding investment income. The process remains ongoing with some progress made during the current financial year and is expected to conclude during 2025/26.

At 31 March 2025, £1,622 of income was received but remained uncashed and not accounted for in the Statement of Receipts and Payments on page 5. When the transfer of shareholdings is complete, all uncashed income will be appropriately accounted for in the Statement of Receipts and Payments in that financial year.

The investment in 3½% War Stock was redeemed but not received as the stock is still held in the names of former trustees. Accordingly, this is shown in the Statement of Balances on page 6 as the stock held remains an asset of South Ayrshire Charitable Trust.

Councillor Iain Campbell

Councillor Iain Campbell
Trustee
24 September 2025

Councillor Alec Clark

Councillor Alec Clark
Trustee
24 September 2025

South Ayrshire Council Charitable Trust Funds

Statement of Receipts and Payments for the year ended 31 March 2025

	<i>Note</i>	SC012759 (McKechnie): Unrestricted £	SC016728 (DEEF): Unrestricted £	SC025088 (SAC CT): Restricted £	SC045677 (SACT): Restricted £	Total 2024/25 £
Receipts:						
Investment income	6, 9	165	27,453	1,828	804	30,250
Charitable activities	7	-	-	-	2,535	2,535
Total receipts		165	27,453	1,828	3,339	32,785
Payments:						
Charitable activities	7	-	(15,108)	-	(17,860)	(32,968)
Governance costs	10	(229)	(5,519)	(264)	(3,722)	(9,734)
Total payments		(229)	(20,627)	(264)	(21,582)	(42,702)
Surplus/ (deficit)		(64)	6,826	1,564	(18,243)	(9,917)

Comparative information	<i>Note</i>	SC012759 (McKechnie): Unrestricted £	SC016728 (DEEF): Unrestricted £	SC025088 (SAC CT): Restricted £	SC045677 (SACT): Restricted £	Total 2023/24 £
Receipts:						
Investment income	6, 9	124	20,080	1,361	929	22,494
Total receipts		124	20,080	1,361	929	22,494
Payments:						
Charitable activities	7	-	(31,787)	-	(6,266)	(38,053)
Governance costs	10	(174)	(7,335)	(383)	(5,575)	(13,467)
Total payments		(174)	(39,122)	(383)	(11,841)	(51,520)
Surplus/ (deficit)		(50)	(19,042)	978	(10,912)	(29,026)

South Ayrshire Council Charitable Trust Funds

Statement of Balances as at 31 March 2025

	Note	SC012759 McKechnie £	SC016728 DEEF £	SC025088 SAC CT £	SC045677 SACT £	Total 2024/25 £
Investments	9	2,586	512,714	-	14,867	530,167
Bank and cash:						
Unrestricted funds		3,464	299,763	-	-	303,227
Restricted funds	2	-	-	37,413	669	38,082
Permanent endowment funds	3	-	-	3,768	-	3,768
Total current assets		3,464	299,763	41,181	669	345,077
Total assets		6,050	812,477	41,181	15,536	875,244
Comparative information						
	Note	SC012759 McKechnie £	SC016728 DEEF £	SC025088 SAC CT £	SC045677 SACT £	Total 2023/24 £
Investments	9	2,586	498,313	-	14,867	515,766
Bank and cash:						
Unrestricted funds		3,528	292,937	-	-	296,465
Restricted funds	2	-	-	35,849	18,912	54,761
Permanent endowment funds	3	-	-	3,768	-	3,768
Total current assets		3,528	292,937	39,617	18,912	354,994
Total assets		6,114	791,250	39,617	33,779	870,760

The unaudited financial statements were issued on 25 June 2025. The audited financial statements were authorised for issue and signed on behalf of the Trustees on 24 September 2025.

Councillor Iain Campbell

Councillor Iain Campbell
Trustee
24 September 2025

Councillor Alec Clark

Councillor Alec Clark
Trustee
24 September 2025

Tim Baulk

Tim Baulk BA Acc CPFA
Chief Financial Officer
South Ayrshire Council
24 September 2025

South Ayrshire Council Charitable Trust Funds

Notes to the Financial Statements

1 Basis of financial statements

These financial statements have been prepared on a receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements are prepared on a going concern basis as the Trustees consider that the Charitable Trusts are financially sustainable for the foreseeable future.

2 Restricted funds

The Trusts' restricted funds are analysed as follows:

	2025 £	2024 £
SC025088 SAC CT	37,413	35,849

The Trust's funds are restricted in line with the purposes of the Trust, i.e. to fund maintenance of the War Memorial at Turnberry golf course and for prizes/ bursaries for specific schools in South Ayrshire.

SC045677 SACT:

Ayr	634	16,560
Prestwick	35	374
Girvan	-	1,978
Total SC045677 SACT	669	18,912

The Trust's funds are restricted geographically to the above towns.

Total restricted funds	38,082	54,761
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3 Permanent endowment funds

Permanent endowment funds are held with South Ayrshire Council for the benefit of the Trusts as a capital fund. In keeping with the Trusts' reserves policy, redeemed investments continue to be effectively held as a permanent endowment. Income earned from these funds is available for the charitable purposes and is added to unrestricted funds.

4 Taxation

The Trusts are not liable to either income or capital gains tax on their charitable activities. Irrecoverable VAT is included as part of the expense to which it relates.

5 Trustees' remuneration and expenses

No remuneration or expenses were paid to the Trustees or any connected persons during either the current or prior financial year.

South Ayrshire Council Charitable Trust Funds

Notes to the Financial Statements (continued)

6 Related party transactions

The McKechnie Institute is leased to South Ayrshire Council on a full tenant repairing lease. The rental charge of £10 per annum is not currently requested from the lessee.

The Trusts received interest income of £16,394 from South Ayrshire Council during the financial year (2023/24: £12,274) as analysed below. All financial transactions are made through South Ayrshire Council's bank accounts.

	2025 £	2024 £
SC012759 McKechnie	165	124
SC016728 DEEF	13,679	9,860
SC025088 SAC CT:		
Interest on revenue balances	1,673	1,206
Interest on capital balances	155	155
Total SC025088 SAC CT	1,828	1,361
SC045677 SACT:		
Ayr	586	834
Prestwick and Monkton	48	14
Girvan	88	81
Total SC045677 SACT	722	929
Total income from related party transactions	16,394	12,274
7 Charitable activities		
Income:		
SC045677 SACT:		
Reimbursement of unspent prior year grant award	2,535	-
Expenditure:		
SC016728 DEEF:		
Rozelle House: enhancement of visitor experience	11,052	31,787
School arts and crafts activities	4,056	-
Total SC016728 DEEF	15,108	31,787

South Ayrshire Council Charitable Trust Funds

Notes to the Financial Statements (continued)

	2025 £	2024 £
SC045677 SACT:		
Ayr	13,360	6,266
Prestwick and Monkton	2,500	-
Girvan	2,000	-
	<hr/>	<hr/>
Total SC045677 SACT	17,860	6,266
	<hr/> <hr/>	<hr/> <hr/>
Total charitable activities: expenditure	32,968	38,053
	<hr/> <hr/>	<hr/> <hr/>

8 Bank and cash balances

During the financial year the Trusts' bank and cash balances were held and administered by South Ayrshire Council on behalf of the Trustees.

9 External investments

	2025 £	2024 £
SC012579 McKechnie:		
£2,586.46 nom value 3½% War Stock (redeemed but not received)	2,586	2,586
	<hr/>	<hr/>
SC016728 DEEF:		
Alliance Trust Ord GBP0.25	98,600	104,334
AstraZeneca Ord USD0.25	135,048	128,181
Aviva	9,100	8,138
BAE Systems	24,952	21,596
Carnival	2,954	2,686
City of London Investment	15,820	14,158
Lloyds Banking Group	5,363	3,852
Marks & Spencer Ord GBP0.25	5,407	4,033
Mercantile Investment	13,590	13,558
Murray International Trust	34,060	32,305
National Grid Ord GBP0.11395	12,488	13,187
Persimmon Ord GBP0.10	7,149	7,895
Rolls Royce Group	650	650
Rolls Royce Group	8,614	4,904
Royal Dutch Shell EUR0.07	48,675	45,216
Securities Trust of Scotland	16,730	15,418
Standard Life UK Smaller Companies	35,410	36,621
Tate & Lyle Ord GBP0.25	6,717	8,031
Tesco	6,297	5,621
Vodafone Group Ord USD0.11428571	2,385	2,311
Cash account	22,705	25,618
	<hr/>	<hr/>
Total DEEF investments	512,714	498,313
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South Ayrshire Council Charitable Trust Funds

Notes to the Financial Statements (continued)

	2025 £	2024 £
SC045677 SACT:		
2088 BMO UK High Income Trust plc (Comp 3A Ordinary and 1B Ordinary)	6,911	6,911
£1,100 nominal value 3% London County Consolidated Stock	616	616
£7,340 nominal value 3½% War Stock (redeemed but not received)	7,340	7,340
Total SACT investments	14,867	14,867
Total investments	530,167	515,766

Investments in respect of both McKechnie and SACT relate to the Girvan area. The investment in 3½% War Stock was redeemed but not received as the stock is still held in the names of former trustees. An estimated value has been applied, based on the valuation at the point when the investment was redeemed in 2015.

The valuation of the investment in BMO UK High Income Trust plc is estimated, based on the last valuation received at 31 March 2024.

The valuation of the investment in 3% London County Consolidated Stock is estimated, based on the last valuation available when the stock was delisted in 2020.

	2025 £	2024 £
Interest received on external investments:		
SC016728 DEEF	13,774	10,220
SC045677 SACT	83	-
Total interest received on external investments	13,857	10,220

South Ayrshire Council Charitable Trust Funds

Notes to the Financial Statements (continued)

10 Governance costs

	2025 £	2024 £
SC012759 McKechnie:		
Preparation of financial statements	154	99
Audit fee	75	75
	<hr/>	<hr/>
Total SC012759 McKechnie	229	174
	<hr/>	<hr/>
SC016728 DEEF:		
Legal and administrative costs	1,975	2,282
Preparation of financial statements	3,019	4,553
Audit fee	525	500
	<hr/>	<hr/>
Total SC016728 DEEF	5,519	7,335
	<hr/>	<hr/>
SC025088 SAC CT:		
Preparation of financial statements	189	308
Audit fee	75	75
	<hr/>	<hr/>
Total SC025088 SAC CT	264	383
	<hr/>	<hr/>
SC045677 SACT:		
Legal and administrative costs	1,000	1,750
Preparation of financial statements	2,197	3,325
Audit fee	525	500
	<hr/>	<hr/>
Total SC045677 SACT	3,722	5,575
	<hr/>	<hr/>
Total governance costs	9,734	13,467
	<hr/>	<hr/>

Governance costs are allocated based on a combination of staff time spent on legal, administrative and financial tasks and the volume of transactions for each Trust.

11 McKechnie Institute

The McKechnie Institute is a heritage asset. A valuation was obtained for the property as at 31 March 2025 for accounting purposes only following the introduction of IFRS 16 Leases, with the valuation was based on the annual value of the lease for a nominal sum. Consequently, the value of the asset is not presently recognised on the Trust's Balance Sheet.

South Ayrshire Council Charitable Trust Funds

Independent Auditor's Report to the Trustees of South Ayrshire Council Charitable Trust Funds and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the statement of accounts of South Ayrshire Council Charitable Trust Funds for the year ended 31 March 2025 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Receipts and Payments, the Statement of Balances and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charities for the year ended 31 March 2025 and their statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1),(2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charities in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the trustees for the financial statements

The trustees are responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

South Ayrshire Council Charitable Trust Funds

- using my understanding of the local government sector and charity sector to identify that the Local Government (Scotland) Act 1973, Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 are significant in the context of the charities;
- inquiring of the Trustees as to other laws or regulations that may be expected to have a fundamental effect on the operations of the charities;
- inquiring of the Trustees concerning the charities' policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the charities' controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Other information

The trustees are responsible for the other information in the statement of accounts. The other information comprises the Trustees' Annual Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Trustees' Annual Report to the extent explicitly stated in the following opinion prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Trustees' Annual Report

In my opinion, based on the work undertaken in the course of the audit, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with The Charity Accounts (Scotland) Regulations 2006.

South Ayrshire Council Charitable Trust Funds

Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Adam Haahr

Adam Haahr
Senior Audit Manager
Audit Scotland
4th Floor, The Athenaeum Building
8 Nelson Mandela Place
Glasgow G2 1BT
24 September 2025

Audit Scotland is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.